



3014 (02-09-04)

ANNUAL REPORT

OF

Name: PARK FALLS MUNICIPAL WATER WORKS

Principal Office: 400 4TH AVENUE SOUTH
P.O. BOX 146
PARK FALLS, WI 54552

For the Year Ended: DECEMBER 31, 2000

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: PARK FALLS MUNICIPAL WATER WORKS**Utility Address:** 400 4TH AVENUE SOUTH

P.O. BOX 146

PARK FALLS, WI 54552

When was utility organized? 8/10/1940**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR NEIL DAVID HAGMANN**Title:** CITY CLERK-TREASURER**Office Address:**

400 4TH AVENUE SOUTH

P.O. BOX 146

PARK FALLS, WI 54552

Telephone: (715) 762 - 2436 EXT 222**Fax Number:** (715) 762 - 2437**E-mail Address:** pfclerk@pctcnet.net

Individual or firm, if other than utility employee, preparing this report:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:** 1/15/2001**Period covered by most recent audit:** 1-1-1999 TO 12-31-1999

Names and titles of utility management including manager or superintendent:

Name: DENNIS WILLIAM WARTGOW**Title:** STREET & WATER SUPERINTENDENT**Office Address:** JOSEPH EVE & COMPANY

P.O. BOX 146

PARK FALLS, WI 54552

Telephone: (715) 762 - 3836**Fax Number:** (715) 762 - 2437**E-mail Address:** wart@pctcnet.net

Name of utility commission/committee: BOARD OF PUBLIC WORKS

Names of members of utility commission/committee:

MR JOHN GERLACH, MEMBER

MR DANIEL RACETTE, MEMBER

MR DAVID ROSE, MEMBER

MR RICHARD SCHARP, MEMBER

MR EUGENE A. SCHNEIDER, MEMBER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

NONE

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	696,169	694,195	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	300,566	313,580	2
Depreciation Expense (403)	132,165	131,480	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	51,809	50,489	5
Total Operating Expenses	484,540	495,549	
Net Operating Income	211,629	198,646	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	211,629	198,646	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	125	135	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	3,736	3,059	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	3,861	3,194	
Total Income	215,490	201,840	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	215,490	201,840	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	169,705	171,354	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	19,134	21,249	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	188,839	192,603	
Net Income	26,651	9,237	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	518,046	508,809	20
Balance Transferred from Income (433)	26,651	9,237	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	544,697	518,046	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON CASH ACCOUNTS	3,736	5
Total (Acct. 419):	3,736	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	2,517				2,517	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	2,392				2,392	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	2,392	0	0	0	2,392	
Net income (or loss)	125	0	0	0	125	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	696,169	0	0	0	696,169	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
.						
Revenues subject to Wisconsin Remainder Assessment	696,169	0	0	0	696,169	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	131,075		131,075	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	131,075	0	131,075	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	5,769,961	5,670,712	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,270,981	1,156,829	2
Net Utility Plant	4,498,980	4,513,883	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	73,389	69,654	7
Total Other Property and Investments	73,389	69,654	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	216,683	199,340	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	136,238	124,282	11
Other Accounts Receivable (143)	1,170	368	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	27,507	21,372	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	381,598	345,362	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	4,953,967	4,928,899	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	420,694	352,419	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	544,697	518,046	23
Total Proprietary Capital	965,391	870,465	
LONG-TERM DEBT			
Bonds (221)	3,160,600	3,191,600	24
Advances from Municipality (223)	292,066	331,865	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	3,452,666	3,523,465	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	5,601	4,850	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	56,680	57,690	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	62,281	62,540	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	473,629	472,429	41
Total Liabilities and Other Credits	4,953,967	4,928,899	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	5,769,961	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	5,769,961	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,270,981	0	0	0	10
Total Accumulated Provision	1,270,981	0	0	0	
Net Utility Plant	4,498,980	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	1,156,829				1,156,829	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	132,165				132,165	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,719				2,719	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	603				603	10
Other credits (specify):						11
					0	12
Total credits	135,487	0	0	0	135,487	13
Debits during year						14
Book cost of plant retired	21,335				21,335	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	21,335	0	0	0	21,335	19
Balance End of Year	1,270,981	0	0	0	1,270,981	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	27,507	21,372	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	27,507	21,372	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	352,419	1
Changes during year (explain):		
T.I.F. INFRASTRUCTURE - MAINS, HYDRANTS, & SERVICES	68,275	2
Balance end of year	420,694	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
FmHA WATER SYSTEM REVENUE BONDS	03/01/1994	03/01/2034	5.38%	3,160,600	1
Total Bonds (Account 221):				3,160,600	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
STATE TRUST FUND LOAN	12/30/1996	03/15/2006	5.75%	292,066	1
STATE TRUST FUND LOAN	09/12/1988	03/15/1998	6.00%	0	2
Total for Account 223				292,066	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	51,809	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	51,809	
Taxes paid during year:		
County, state and local taxes	40,976	6
Social Security taxes	10,027	7
PSC Remainder Assessment	806	8
Other (explain):		
NONE		9
Total payments and other debits	51,809	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
FMHA	57,690	169,705	170,715	56,680	1
Subtotal	57,690	169,705	170,715	56,680	
Advances from Municipality (223)					
STATE TRUST FUND LOAN	0	19,134	19,134	0	2
Subtotal	0	19,134	19,134	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	57,690	188,839	189,849	56,680	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	472,429	0	0	0	0	472,429	1
Add credits during year:							
For Services	1,200					1,200	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	473,629	0	0	0	0	473,629	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
DEPRECIATION RESERVE ACCOUNT	73,389	3
Total (Acct. 125):	73,389	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	136,238	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	136,238	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work	1,170	10
Other (specify):		
NONE		11
Total (Acct. 143):	1,170	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	5,720,336	0	0	0	5,720,336	1
Materials and Supplies	24,439	0	0	0	24,439	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	1,213,905	0	0	0	1,213,905	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	473,029	0	0	0	473,029	6
Other (specify):					0	7
Average Net Rate Base	4,057,841	0	0	0	4,057,841	
Net Operating Income	211,629	0	0	0	211,629	8
Net Operating Income as a percent of						
Average Net Rate Base	5.22%	N/A	N/A	N/A	5.22%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	386,556	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	531,371	3
Other (Specify):		4
Total Average Proprietary Capital	917,927	
Net Income		
Net Income	26,651	5
Percent Return on Proprietary Capital	2.90%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

The Utility had mains, hydrants, and services added to the plant as a result of a TIF amendment and the formation of a new TIF. This additional utility infrastructure will be paid for with the increments generated by the TIF's.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

November 28, 2001

Mr. Neil David Hagmann, City Clerk-Treasurer
Park Falls Municipal Water Utility
400 4th Avenue South
P.O. Box 146
Park Falls, WI 54552-0146

2000 Analytical Review DWCCA-4550-ELE

Dear Mr. Hagmann:

The Public Service Commission staff has completed its analytical review of your 2000 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. You did a good job completing your annual report. We are closing the review of your 2000 annual report.

Thank you for your efforts in preparing your 2000 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:dwh:w:\compl\Analytical Reviews\2000 analytical review letters\no prob
CEM.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	691,795	1
Total Sales of Water	691,795	
Other Operating Revenues		
Forfeited Discounts (470)	1,049	2
Miscellaneous Service Revenues (471)	770	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,555	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	4,374	
Total Operating Revenues	696,169	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	25,981	8
Pumping Expenses (620-625)	63,440	9
Water Treatment Expenses (630-635)	46,444	10
Transmission and Distribution Expenses (640-655)	96,241	11
Customer Accounts Expenses (901-904)	23,727	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	44,733	14
Total Operation and Maintenance Expenses	300,566	
Other Operating Expenses		
Depreciation Expense (403)	132,165	15
Amortization Expense (404-407)		16
Taxes (408)	51,809	17
Total Other Operating Expenses	183,974	
Total Operating Expenses	484,540	
NET OPERATING INCOME	211,629	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,096	45,555	203,245	4
Commercial	158	29,226	90,231	5
Industrial	20	110,149	230,118	6
Total Metered Sales to General Customers (461)	1,274	184,930	523,594	
Private Fire Protection Service (462)	10		5,920	7
Public Fire Protection Service (463)	1		142,853	8
Other Sales to Public Authorities (464)	24	7,081	19,428	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,309	192,011	691,795	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	142,853	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	142,853	
Forfeited Discounts (470):		
Customer late payment charges	1,049	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,049	
Miscellaneous Service Revenues (471):		
RECONNECTION CHARGES	770	7
Total Miscellaneous Service Revenues (471)	770	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,555	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	2,555	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	13,787	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	6,713	3
Maintenance of Water Source Plant (605)	5,481	4
Total Source of Supply Expenses	25,981	
PUMPING EXPENSES		
Operation Labor (620)	13,787	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	30,669	7
Operation Supplies and Expenses (623)	6,598	8
Maintenance of Pumping Plant (625)	12,386	9
Total Pumping Expenses	63,440	
WATER TREATMENT EXPENSES		
Operation Labor (630)	13,787	10
Chemicals (631)	22,143	11
Operation Supplies and Expenses (632)	6,593	12
Maintenance of Water Treatment Plant (635)	3,921	13
Total Water Treatment Expenses	46,444	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	13,787	14
Operation Supplies and Expenses (641)		15
Maintenance of Distribution Reservoirs and Standpipes (650)	828	16
Maintenance of Mains (651)	43,131	17
Maintenance of Services (652)	15,365	18
Maintenance of Meters (653)	18,642	19
Maintenance of Hydrants (654)	3,064	20
Maintenance of Other Plant (655)	1,424	21
Total Transmission and Distribution Expenses	96,241	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	2,135	22
Accounting and Collecting Labor (902)	19,515	23
Supplies and Expenses (903)	2,077	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	23,727	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	2,222	27
Office Supplies and Expenses (921)		28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	2,939	30
Property Insurance (924)	7,545	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	27,980	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	1,047	35
Transportation Expenses (933)	3,000	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	44,733	
Total Operation and Maintenance Expenses	300,566	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		41,994	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,018	2
Net property tax equivalent		40,976	
Social Security		10,027	3
PSC Remainder Assessment		806	4
Other (specify): NONE			5
Total tax expense		51,809	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Price				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.200847				3
County tax rate	mills		6.810601				4
Local tax rate	mills		9.714987				5
School tax rate	mills		7.276510				6
Voc. school tax rate	mills		1.918825				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.921770				10
Less: state credit	mills		0.000000				11
Net tax rate	mills		25.921770				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.714987				14
Combined School Tax Rate	mills		9.195335				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.910322				17
Total Tax Rate	mills		25.921770				18
Ratio of Local and School Tax to Total	dec.		0.729515				19
Total tax net of state credit	mills		25.921770				20
Net Local and School Tax Rate	mills		18.910322				21
Utility Plant, Jan. 1	\$	5,670,712	5,670,712				22
Materials & Supplies	\$	21,372	21,372				23
Subtotal	\$	5,692,084	5,692,084				24
Less: Plant Outside Limits	\$	3,672,398	3,672,398				25
Taxable Assets	\$	2,019,686	2,019,686				26
Assessment Ratio	dec.		0.995781				27
Assessed Value	\$	2,011,165	2,011,165				28
Net Local & School Rate	mills		18.910322				29
Tax Equiv. Computed for Current Year	\$	38,032	38,032				30
Tax Equivalent per 1994 PSC Report	\$	41,994					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	41,994					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	34,266		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	830,509		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	864,775	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	353,288		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	326,579		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	679,867	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	504,393		22
Water Treatment Equipment (332)	771,217		23
Total Water Treatment Plant	1,275,610	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	17,111		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			34,266	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			830,509	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	864,775	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			353,288	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			326,579	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	679,867	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			504,393	22
Water Treatment Equipment (332)			771,217	23
Total Water Treatment Plant	0	0	1,275,610	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			17,111	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	603,408		26
Transmission and Distribution Mains (343)	1,673,549	64,977	27
Fire Mains (344)	0		28
Services (345)	173,090	13,011	29
Meters (346)	102,177	12,560	30
Hydrants (348)	121,511	14,913	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,690,846	105,461	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	15,019		34
Office Furniture and Equipment (391)	8,124		35
Computer Equipment (391.1)	8,135	7,210	36
Transportation Equipment (392)	30,363	503	37
Stores Equipment (393)	10,010		38
Tools, Shop and Garage Equipment (394)	1,691		39
Laboratory Equipment (395)	2,238		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	84,034	7,410	44
Other Tangible Property (399)	0		45
Total General Plant	159,614	15,123	
Total utility plant in service directly assignable	5,670,712	120,584	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,670,712	120,584	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			603,408	26
Transmission and Distribution Mains (343)			1,738,526	27
Fire Mains (344)			0	28
Services (345)			186,101	29
Meters (346)	700		114,037	30
Hydrants (348)			136,424	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	700	0	2,795,607	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			15,019	34
Office Furniture and Equipment (391)			8,124	35
Computer Equipment (391.1)	8,135		7,210	36
Transportation Equipment (392)	12,500		18,366	37
Stores Equipment (393)			10,010	38
Tools, Shop and Garage Equipment (394)			1,691	39
Laboratory Equipment (395)			2,238	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			91,444	44
Other Tangible Property (399)			0	45
Total General Plant	20,635	0	154,102	
Total utility plant in service directly assignable	21,335	0	5,769,961	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	21,335	0	5,769,961	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			17,095	17,095	1
February			15,780	15,780	2
March			16,420	16,420	3
April			17,335	17,335	4
May			19,785	19,785	5
June			18,865	18,865	6
July			22,135	22,135	7
August			21,810	21,810	8
September			18,045	18,045	9
October			18,055	18,055	10
November			17,190	17,190	11
December			16,620	16,620	12
Total for year	0	0	219,135	219,135	
Less: Measured or estimated water used in main flushing and water treatment during year				8,000	13
Less: Other utility use				5,396	14
Other utility use explanation:					15
BACK FLUSHING PRESSURE FILTERS AT WELL #5 & WELL #6					
Water pumped into distribution system				205,739	16
Less: Water sold				192,011	17
Losses and unaccounted for				13,728	18
Percent unaccounted for to the nearest whole percent (%)				7%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,125	21
Date of maximum: 7/24/2000					22
Cause of maximum:					23
WATER LEAK					
Minimum gallons pumped by all methods in any one day during reporting year				110	24
Date of minimum: 7/8/2000					25
Total KWH used for pumping for the year				492,885	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL	#4	86	24	518,000	Yes	1
WELL	#5	101	24	1,065,000	Yes	2
WELL	#6	104	24	576,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2	#3	1
Location	WELL #4	WELL #5	WELL #5	2
Purpose	P	P	P	3
Destination	T	T	D	4
Pump Manufacturer	GOULDS	GOULDS	GOULDS	5
Year Installed	1993	1993	1993	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	300	740	700	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U.S. ELECTRIC	U.S. ELECTRIC	10
Year Installed	1993	1993	1993	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	15	20	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4	#5	#6	14
Location	WELL #5	WELL #6	WELL #6	15
Purpose	P	P	P	16
Destination	D	T	D	17
Pump Manufacturer	GOULDS	AMERICAN TURBINE	AMERICAN TURBINE	18
Year Installed	1993	1994	1994	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	740	440	460	21
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U.S. ELECTRIC	U.S. ELECTRIC	23
Year Installed	1993	1994	1994	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	60	15	40	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#7	#8		1
Location	WELL #6	WELL #4 AND WELL #5		2
Purpose	P	S		3
Destination	D	D		4
Pump Manufacturer	AMERICAN TURBINE	ONAN		5
Year Installed	1994	1993		6
Type	VERTICAL TURBINE	OTHER		7
Actual Capacity (gpm)	460	900		8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	ONAN		10
Year Installed	1994	1993		11
Type	ELECTRIC	DIESEL		12
Horsepower	40	60		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	NORTH TOWER	SOUTH TOWER	WEST TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	4
				5
Year constructed	1973	1994	1926	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	145	170	208	10
Total capacity in gallons	250,000	300,000	125,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		GAS	13
				14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		WELLHOUSE	15
				16
Filters, type (gravity, pressure, other, none)	PRESSURE		PRESSURE	17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5760		1.5840	19
				20
Is a corrosion control chemical used (yes, no)?	Y		Y	21
				22
Is water fluoridated (yes, no)?	Y		Y	23
				24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	8,595	0	0	0	8,595	1
P	D	4.000	2,411	0	0	0	2,411	2
M	D	6.000	63,263	740	0	0	64,003	3
P	D	6.000	630	0	0	0	630	4
M	D	8.000	30,821	0	0	0	30,821	5
M	T	10.000	11,760	789	0	0	12,549	6
M	T	12.000	20,250	0	0	0	20,250	7
P	T	12.000	3,492	0	0	0	3,492	8
Total Within Municipality			141,222	1,529	0	0	142,751	
M	D	6.000	4,000	0	0	0	4,000	9
P	T	12.000	16,712	0	0	0	16,712	10
Total Outside of Municipality			20,712	0	0	0	20,712	
Total Utility			161,934	1,529	0	0	163,463	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,251	6	0	0	1,257	30	1
L	0.750	28	0	0	(9)	19		2
M	1.250	3	0	0	0	3		3
M	1.500	9	0	0	0	9		4
M	2.000	29	1	0	(1)	29	1	5
M	3.000	3	1	0	0	4		6
M	4.000	2	0	0	0	2		7
Total Utility		1,325	8	0	(10)	1,323	31	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	1,235	36	20	(41)	1,210	166	1
1.000	40	4	1	7	50	11	2
1.250	3	0	0	(3)	0	0	3
1.500	12	3	3	4	16	2	4
2.000	32	4	3	4	37	5	5
3.000	3	2	1	4	8	2	6
4.000	4	0	0	0	4	0	7
Total:	1,329	49	28	(25)	1,325	186	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	1,028	104	11	9	0	58	1,210	1
1.000	8	26	7	4	0	5	50	2
1.250	0	0	0	0	0	0	0	3
1.500	0	8	2	4	0	2	16	4
2.000	0	18	3	11	0	5	37	5
3.000	0	3	3	0	0	2	8	6
4.000	0	0	2	0	0	2	4	7
Total:	1,036	159	28	28	0	74	1,325	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	20				20	1
Within Municipality	162	5			167	2
Total Fire Hydrants	182	5	0	0	187	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	187
Number of distribution system valves end of year:	300
Number of distribution valves operated during year:	300

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-15)

Added 1,529 foot of water main. The mains were added as a result of a TIF amendment and the formation of a new TIF. The main additions are financed through TIF increments generated.

Water Services (Page W-16)

Adjustments were made to water services schedule following analysis by Water Superintendant.

Meters (Page W-17)

Adjustments were made to the meters schedule following an analysis by the Water Superintendant.
